



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 17, 2021

James R. Neal  
Chief Executive Officer  
XOMA Corporation  
2200 Powell Street, Suite 310  
Emeryville, CA 94608

**Re: XOMA Corporation  
Registration Statement on Form S-3  
Filed March 10, 2021  
File No. 333-254073**

Dear Mr. Neal:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Deanna Virginio at 202-551-4530 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Michael Tenta, Esq.